proximate cause of the injury. *Scott* v. *Shepherd*, 2 Wm. Bl. 892; *Isham* v. *Dow*, 70 Vt. 588, 41 Atl. 585. A few American courts have refused to follow this rule when the actual result could not have been foreseen. *Ryan* v. *N. Y. Central R. R.*, 35 N. Y. 210; *Wood* v. *Pennsylvania R. R.*, 177 Pa. St. 306, 35 Atl. 699. And for this reason some American courts deny recovery for death due to insanity or mental disorder. *Sheffer* v. *Washington, &c. Ry.*, 105 U. S. 249; *Stevens* v. *Steadman*, 140 Ga. 680, 79 S. E. 564. But since foreseeability of result is not the proper test of proximate causation these cases must be regarded as unsound. See J. H. Beale, "The Proximate Consequences of an Act," 33 HARV. L. REV. 633, 644. See also 27 HARV. L. REV. 394. And a more recent American case properly allowed recovery under a Workmen's Compensation statute for death by suicide due to insanity. *Re Sponatski*, 220 Mass. 526, 108 N. E. 466. Foreseeability properly has a place in proximate causation only when an independent force — *i. e.*, a force not caused by the original force — has intervened. See *Ide* v. *Boston R. R.*, 83 Vt. 66, 74 Atl. 401; *Gilman* v. *Noyes*, 57 N. H. 627. See also 33 HARV. L. REV. 650. The true test in the cases where insanity causes death is whether the insane man exercised any volition in bringing about his own death. If he did, the act causing insanity is a remote cause only. *Daniels* v. *New York, &c. R. R.*, 183 Mass. 393, 67 N. E. 424; *Withers* v. *London R. R.*, [1916] 2 K. B. 772.

TAXATION — GENERAL LIMITATIONS ON THE TAXING POWER — PERSONAL TAX IMPOSED ON NONRESIDENT PRESENT WITHIN THE STATE. — An Alaska statute imposed an "annual" tax of $5 on "each male person" (with certain exceptions) within the territory and provided that it should be deducted by employers from the wages of employees who were subject to and had failed to pay the tax. Libellant, who was domiciled in California, was for three months during which the tax fell due employed in the fishing industry in Alaska. He did not pay the tax and left the territory. Thereafter respondent, his employer, paid the tax and deducted it from his wages which were payable in California. *Held*, that the tax was valid and the deduction proper. *Alaska Packers' Ass'n.* v. *Hedenskoy*, 267 Fed. 154.

For a discussion of the principles involved in this case, see NOTES, p. 542, *supra*.

TAXATION — PARTICULAR FORMS OF TAXATION — INCOME TAX — APPRECIATION IN VALUE OF PROPERTY AS INCOME. — A taxpayer sold bonds acquired before March 1, 1913, the effective date of the Sixteenth Amendment, at an advance over the market value of the bonds on that date. In accordance with a provision of the Income Tax Act of 1916 a Collector of Internal Revenue taxed this excess as income for 1916, the year of the sale. *Held*, that such increase in value is not income and that the tax is unconstitutional. *Brewster* v. *Walsh*, 268 Fed. 207 (Conn.).

For a discussion of this case, see NOTES, p. 536, *supra*.

TORTS — LIABILITY WITHOUT INTENT OR NEGLIGENCE — OPERATION OF DEFECTIVE AUTOMOBILE. — Defendant bought a twelve-year old automobile. His servant inspected the car and started home with it. Because of a latent and undiscovered defect, the steering gear suddenly loosened, the car swerved, and plaintiff was injured. By the finding of the court there was no negligence in the inspection or driving of the car. *Held*, that the plaintiff recover. *Hutchins* v. *Maunder*, 37 T. L. R. 72 (K. B.).

The rule of *Rylands* v. *Fletcher* has been liberally interpreted in England and many of the United States. See *Charing Cross Supply Co.* v. *London Hydraulic Power Co.*, [1914] 3 K. B. 772; *Musgrove* v. *Pandelis*, [1919] 2 K. B. 43; *Bradford Glycerine Co.* v. *Mfg. Co.*, 60 Ohio St. 560. But it has been applied only to things which have an inherent tendency to break forth and do damage.

See *The European*, 10 P. D. 99, 101. See also CLERK & LINDSELL, TORTS, 3 ed., 413. Although the principal case attempts to distinguish between "defective" and "sound" automobiles it, in effect, extends this absolute liability to all accidents caused by internal breakage occurring in the *operation* of *all* automobiles, though these in themselves are not dangerous instrumentalities. See *Lewis* v. *Amorous*, 3 Ga. App. 50, 55, 59 S. E. 338, 340; *Tyler* v. *Stephan's Adm'x*, 163 Ky. 770, 772, 174 S. W. 790, 791. But see *Ingraham* v. *Stockamore*, 63 Misc. 114, 116, 118 N. Y. Supp. 399, 401; *Texas Co.* v. *Veloz*, 162 S. W. (Tex.) 377, 379. Whether this extension, in derogation of the recognized test of liability in affirmative action, is justifiable is largely a matter of policy. The difficulty of proving negligence in increasingly frequent automobile accidents favors it. But the social interest in the free use of the highways might justify considering accidents occurring without negligence, a risk of the highway. See *Nason* v. *West*, 31 Misc. 583, 586, 65 N. Y. Supp. 651, 652; *Indiana Springs Co.* v. *Brown*, 165 Ind. 465, 468, 74 N. E. 615, 616. Allied questions, such as vicarious liability for the use of automobiles, have been dealt with by statutes in some states. See 1915 MICH. PUB. ACTS, No. 302, § 29; 1905 TENN. ACTS, c. 173, § 5. It seems preferable to leave such an innovation to the legislature. The actual facts of the principal case may, however, show real negligence and the decision be therefore unobjectionable. See *Ivins* v. *Jacob*, 245 Fed. 892.

VESTED, CONTINGENT, AND FUTURE INTERESTS — CONTINGENT REMAINDERS — REARRANGEMENT AND PRESERVATION OF ESTATES. — A testator devised lands to trustees to the use of the plaintiff for life, remainder to the plaintiff's first and other sons successively in tail male, remainder to the defendant for life, remainder to the defendant's first and other sons successively in tail male, ultimate remainder to the testator's own right heirs. The plaintiff was also the heir-at-law. By a subsequent codicil the testator revoked the life-estate and "all other benefits" given to the plaintiff. At the testator's death, the plaintiff had had no son. A dispute arose between the plaintiff as heir-at-law and the defendant as to the rents and profits. *Held*, that until the plaintiff has a son the defendant is entitled. *In re Conyngham*, [1920] 2 Ch. 495.

The result of the principal case is to change the contingent equitable interest of the plaintiff's unborn son into an executory devise, and to allow the defendant's estate to take effect at once, subject to that devise. An early case, though concerning limitations created *inter vivos*, in effect refused to do this, because of the court's abhorrence at rearranging the order of estates. See *Carrick* v. *Errington*, 2 P. Wms. 361, 364 (aff. 5 Bro. P. C. 391). Recently, where *legal* interests were devised, the court in a much criticized decision refused to accelerate the future limitation, and gave the profits in the interim to the residuary devisee. *In re Scott*, [1911] 2 Ch. 374. See Frederick E. Farrer, "Acceleration of Remainders," 32 L. Q. REV. 392, 407–410. But this was not followed in a case involving *equitable* interests where the life-tenant renounced. *In re Willis*, [1917] 1 Ch. 365. The result in the principal case is to a great degree rested on this decision. The question, which has apparently not arisen in this country, is one of construction. The court here finds clearly that the testator by his revocation intended to give the plaintiff nothing even as heir-at-law. But though the defendant is therefore entitled to the property at once, there is an interest in preserving the estate in plaintiff's as yet unborn sons. *Gore* v. *Gore*, 2 P. Wms. 28. *Cf. Astley* v. *Micklethwait*, 15 Ch. D. 59. See GRAY, RULE AGAINST PERPETUITIES, 3 ed., § 116, note. And the statutes making contingent remainders indestructible show the legislature favors such a result. See 8 & 9 VICT. c. 106, § 8; 40 & 41 VICT. c. 33. See also 2 WASHBURN, REAL PROPERTY, 6 ed., note, 554–557. Altogether the decision is undoubtedly correct.